

## COMMERCIAL PLATES

The Department has two types of commercial plates – a "regular" commercial plate and an elected gross vehicle weight (GVW) commercial plate. Regular "blue bar" commercial plates have two letters followed by five numbers. The letters I and O are not used. Spectacular Peninsulas commercial plates and Great Lakes Slender (Bridge) commercial plate have one letter followed by four numbers followed by a letter.

Commercial plates are not valid for vehicles subject to IRP registration.

### "Regular" Commercial Plate

The regular "blue bar" commercial plates have the state website address at the "Splendor" printed at the bottom.

All company-owned trucks use either of these "regular" commercial plates except those paying the GVW, Farm, Log, Milk, and Wrecker rates. All 1984 and later model pickup trucks and vans under 8,001 pounds, both individually owned and company owned, are registered using ad valorem fees. 1983 and earlier model year pickup trucks and vans, both individually owned and company owned, are registered by empty weight. Also, all passenger vehicles paying a commercial rate use the "regular" commercial plate (see page 56 for determining the fee).

The following vehicles use the "regular" commercial plate:

- A vehicle used to transport persons for hire (taxi, bus, limousine, etc.),
- Company-owned pickups and vans up to 8,000 pounds,
- A vehicle up to 8,000 pounds used commercially to transport goods, wares, or merchandise (Stake, Panel, Van, Pickup, Tank, Dump, Utility, etc.). This includes passenger vehicles used commercially.
- Ambulances and Hearses.

### NOTES:

1) A Stake, Dump, Panel, Tank, Tractor, or Utility truck, regardless of weight, towing a trailer for commercial purposes must register by GVW.

2) A Stake, Dump, Panel, Tank, Tractor, or Utility truck, regardless of weight, owned by an individual and towing a trailer for recreational purposes registers by commercial empty weight. This is provided in Section 257.801(1)(j) of the Vehicle Code.

3) Company-owned pickups and vans weighing over 8,000 lbs. (empty weight) towing a trailer register by GVW. Privately owned pickups over 8,000 pounds towing a trailer for recreational purposes use the empty weight commercial fees. A regular commercial plate is used (fee code 003).

4) A tractor used exclusively to pull mobile homes or trailer coaches pays an

empty weight commercial fee. The fee is based on the empty weight of the tractor only, not the mobile home or trailer coach. A regular commercial plate is used (use fee code 003).

5) A tractor owned by an individual and not used commercially pays the empty weight commercial fee, not GVW fees. This is provided in Section 257.801(1)(j) of the Vehicle Code.

### COMMERCIAL VEHICLES REGISTERED BY EMPTY WEIGHT

The following vehicles pay a commercial plate fee based on the empty weight of the vehicle (not GVW rates):

1) Privately-owned pickups and vans weighing over 8,000 pounds (empty weight) not used commercially. (See note 1 on the next page.) If used commercially the GVW rates are used.

2) Passenger vehicles used commercially to transport goods, wares, or merchandise if the empty weight fee is higher than the ad valorem fee. (See note 2 on next page.)

3) Privately owned stake trucks, utility trucks, and tractors, regardless of weight, towing a trailer for recreational purposes. (If used commercially, GVW is required.)

4) Utility and stake trucks weighing 8,000 lbs. or less (empty) and not used to tow a trailer. (See note 3 on next page.)

5) Commercial trucks, including tractors, designed and used to tow a mobile home or trailer coach

The license plate fee for these vehicles is always from the "Commercial Vehicles Not Registered by GVW" fee chart. A plate from the regular commercial plate series or Spectacular Peninsulas commercial plate series is used except for privately owned pickups and vans. Privately owned pickups and vans, regardless of weight, register with a passenger plate unless used commercially. When a truck's empty weight exceeds 8,000 pounds, it is usually required to be registered with a GVW plate. If a truck weighs less than 8,000 pounds empty, and when loaded the weight exceeds 8,000 pounds, a GVW plate is not required. The criteria for GVW is a truck's empty weight, not its loaded weight.

NOTE 1: If the pickup truck or van is owned by an individual, the license plate expires on the owner's birthday. The weight fee is prorated. Pickups and vans weighing less than 8,001 lbs. (individually owned or company owned, either towing or not towing a trailer) pay regular plate

fees. GVW fees are not used.

Company-owned pickups and vans weighing over 8,000 lbs. towing a trailer use the GVW rates. Privately owned pickups over 8,000 pounds towing a trailer for recreational purposes use the empty weight commercial fees issue a passenger plate with fee code 001).

NOTE 2: If the vehicle is a 1984 or later model year passenger vehicle, the owner (individual or business) pays the ad valorem fee or weight fee, whichever fee is higher. (See page 56.)

NOTE 3: If a truck weighs less than 8,000 lbs., and later the owner adds permanently installed equipment such as tool boxes or storage bins which increase the empty weight to over 8,000 lbs., the truck must now register by GVW.

### **PICKUP TRUCK AND VAN FEES**

Company-owned or leased pickup trucks and vans are registered with a commercial plate (fee code 003). Privately owned or leased pickups and vans are registered with a passenger plate (fee code 001) unless used commercially.

#### Individually Owned

A pickup or van owned or leased by an individual receives a passenger plate (fee code 001) expiring on the owner's birthday. The fee is prorated using ad valorem. (1983 and earlier model years register using empty weight.)

#### Company Owned

A pickup or van owned or leased by a business, company, or corporation always receives a plate expiring on the last day of February (unless the owner qualifies for and purchases a 6-month commercial plate). The plate fee is based on ad valorem (1984 model year and later) or weight (1983 model year and older). The full-year plate goes on sale October 1. The full-year plate is reduced to half fee beginning September 1 (enter 06 for the number of months). These fees are **never** prorated. A commercial-series plate (fee code 003) is issued.

#### Pulling a Trailer

If a pickup or van less than 8,001 lbs. pulls a trailer or is equipped with a fifthwheel (semi) attachment, it is registered using regular fees (ad valorem), not the GVW rates. Company-owned pickups and vans over 8,000 lbs. towing a trailer use the GVW rates (fee code 005 or 006). Privately owned pickups over 8,000 pounds towing a trailer for recreational purposes use the empty weight commercial fees (regular commercial plate with fee code 003).

### **GVW PLATES (Codes 005 and 006) [MCL 257.801(1)(k)]**

The GVW plate series is used for the following:

-- Vehicles registered at an elected GVW rate.  
-- Vehicles registered at the Farm, Log, and Milk Hauler rates.  
-- Wreckers

NOTE: GVW plates are not valid for vehicles subject to IRP (see page 12).

Elected gross vehicle weight is defined as "...the empty weight of the vehicle or combination of vehicles, fully equipped for service, plus the weight of the maximum load which the owner has elected to carry on such vehicle or combination of vehicles." [Section 257.13a]

The GVW sticker (24 to 161, Log/Farm, Wrecker) is **always** placed on the plate by the office employee when the original plate is purchased. ...

# Ranking US Jurisdictions on Vehicle Registration Fees

Note: This comparison follows up a study completed in December 2008 of registration fees in US Jurisdictions. While the original study dating back to 2003 did not include excise taxes or local assessments, this time they have been included wherever possible.

Rank by Cost in 2013	State	Cost in 2003 (One Year Old Passenger Vehicle Base Price \$24,000 & 3,400 lbs.)	Cost in 2008 (One Year Old Passenger Vehicle Base Price \$24,000 & 3,400 lbs.)	Cost in 2013 (One Year Old Passenger Vehicle Base Price \$24,000 & 3,400 lbs.)	Additional Considerations
1	Mississippi	--	\$158	\$565.85	\$27.75 in base fees (registration fee and privilege tax) plus local property taxes for county, municipal and school district. Generally this tax is 27% of the vehicle's value times the county millage rates minus a state credit (currently 5.75%). Jackson County was used here. There is an additional 3% convenience fee charged if using a credit card not included in this example. 2011 millage rates were used for this calculation.
2	Nebraska	--	\$340.50 (est.)	\$380.50	A Motor Vehicle Tax is assessed on a vehicle at the time of initial registration and annually thereafter until the vehicle reaches 14 years of age or more. It is based upon the MSRP of the vehicle. A Base Tax set in Nebraska motor vehicle statutes is assigned to that specific MSRP range (for our example that fee is \$340). An additional motor vehicle fee of \$20 is charged. Also, there is a \$20.50 registration fee assessed to all passenger vehicles. Some localities collect additional taxes and fees such as wheel tax (not included in this example). The city of Omaha was used for calculations.
3	Wyoming	--	\$375	\$375	WY charges a State fee (\$15 base fee for passenger vehicles) plus the local county charges. This county charge is based upon 3% of the Manufacturer's base list price, multiplied by the year of service rate. The first year service rate is 60%. Then it decreases 10% per year thereafter until it looks in at 15%. For this example, the second year county tax would be \$360.
4	Arizona	--	\$344.50	\$359	AZ charges an \$8 service fee plus \$1.50 for Air Quality. There is also an annual Vehicle License Tax. It is 60% of the Manufacturer's base list price the first year and it then decreases by .1625% per year thereafter. Then, the rate is calculated as \$2.80 (new vehicles)/\$2.89 (used vehicles) for each \$100 of the assessed value. For this example the second year VLT would be \$349.50.
5	Nevada	\$33	\$46	\$352.20	Nevada charges a registration fee, a Governmental Services Tax (GST) and in some counties a Supplemental Governmental Services Tax. The registration fee for every passenger vehicle is \$33. GST is based on a valuation of the vehicle's MSRP (35% of MSRP) vehicle which is then depreciated over time (5% first year and 10% every year after). Supplemental Governmental Services Tax is only currently charged to those in Clark and Churchill counties.
6	Colorado	--	See specifics	\$338	Colorado has a Specific Ownership Tax assessed at the county level. It is based upon the vehicle type, the weight, year of manufacture, and original taxable value. The basis of this tax is 85% of the Manufacturer's Suggested Base Price before depreciation for years of service. In some counties, the plate fee for a one-year old vehicle with a \$24,000 MSRP could be \$350 or more. For our example Boulder County was used and includes an \$18 bridge safety surcharge and a \$23 road safety surcharge.
7	California	\$41	\$229	\$329	Registration fee includes \$46 in extra assessments plus a \$23 fee for California Highway Patrol plus a vehicle license fee calculated as .065% of the assessed value multiplied by the percentage of depreciation value (year two is 90%). A \$12 fee is assessed on vehicles six or less model-years old that are exempt from biennial smog requirements. Vehicles subject to registration are assessed various county fees which are collected at the DMV.

Rank by Cost in 2013	State	Cost in 2003 (One Year Old Passenger Vehicle Base Price \$24,000 & 3,400 lbs.)	Cost in 2008 (One Year Old Passenger Vehicle Base Price \$24,000 & 3,400 lbs.)	Cost in 2013 (One Year Old Passenger Vehicle Base Price \$24,000 & 3,400 lbs.)	Additional Considerations
8	Indiana	--	\$270.75	\$321.05	<p><b>Additional Considerations</b></p> <p>\$21.05 plus the annual excise tax. In 2013, this would be \$300 for a one-year old car with an initial purchase price of \$24,000. Customers living in certain counties will also pay a surtax or wheel tax.</p> <p>Registration fee based on base price and model year of vehicle. Included in our example is a \$6 annual renewal fee as well as a \$1.00 technology surcharge due with every vehicle registration renewal, title transfer, and most driver's license transactions. A \$5 wheelage charge is collected in Anoka, Carver, Dakota, Scott, and Washington counties (not included in this example).</p> <p>Vehicles are subject to an annual tax based on the weight of the vehicle. A vehicle weighing up to 4,000 lbs is taxed at 1.75 cents per pound. A county weight tax is added at .75 cents per pound. Both of these are calculated at the DMV in the respective county. In addition, state and county registration fees apply which total \$72.50. This encompasses a state fee, beautification fee, and emblem fee. Additional fees per county may apply. - *****Honolulu county was used in this example. It is unclear which county was used in the 2008 example.</p> <p>Effective Jan. 1, 2009, annual registration fees for cars were determined on a revised formula based on a vehicle's weight, list price and model year. The formula is calculated as follows: \$.40 per hundred pounds of vehicle weight, plus a percentage of the list price (1% for model year 1-7).</p> <p>Registration rate is based on the model year of the vehicle (0-4yrs rate \$217). Fee also includes \$5 for the State Patrol. Fee is for the first four years. In fifth year, the registration fee drops to \$92. In 11<sup>th</sup> year the fee drops to \$33. Counties may impose a county option tax based on the manufacturer's suggested retail price, depreciated according to the schedule established in MCA 61-3-503.</p> <p>Registration fee of \$43 per passenger vehicle required. Additional Uniform Fee is applied to all vehicles based on age (for vehicle less than three years old it is \$150). There is an additional \$2.50 automobile driver education fee and a \$1.00 uninsured motorist identification fee charged annually.</p> <p>Registration fee is based on the class of the vehicle and is \$100 biennially. In addition, some municipalities and boroughs levy a Motor Vehicle Registration Tax (MVRT) based on class, the year of the vehicle, and the resident's address. This fee ranges from \$44-\$221. The MVRT rate used in the example is from Anchorage (\$150). A \$2 administration fee is charged.</p> <p>G.A. has a 464 page book establishing vehicle values by model and year for tax assessments that are determined at the county level. A six-digit tracking number is assigned to track each vehicle. After the initial value is established, depreciation tables determine the annual tax. If you have applied for a title purchased after Jan 1, 2012 and you choose to opt-in or have paid the title Ad Valorem Tax Fee, you will no longer be subject to the Ad Valorem Tax each year. For a new vehicle the Ad Valorem rate may be up to 6.5%.</p> <p>For the second year, .005 ad valorem fee minus 10% + \$8 in law enforcement &amp; safety fees..</p> <p>Fiat rate.</p> <p>Fee shown is for the 1<sup>st</sup> thru 4<sup>th</sup> years, there is a \$10 decrease in the 5<sup>th</sup> thru 8<sup>th</sup> years. Fee shown includes a \$2 processing fee.</p> <p>Fee is based upon year first registered vehicle and weight of the vehicle.</p>
9	Minnesota	--	\$103.50	\$318	
10	Hawaii	\$91	\$186.75	\$308.75	
11	Iowa	\$140	\$254	\$254	
12	Montana	\$15	\$217	\$217	
13	Utah	--	\$153.50	\$196.50	
14	Alaska	\$34	\$130	\$127	
15	Georgia	--	\$120	\$120	
16	Michigan	\$116	\$119	\$119	
17	Illinois	\$78	\$78	\$101	
18 T	Oklahoma	--	\$93	\$93	
18 T	North Dakota	\$79	\$90	\$93	

Rank by Cost in 2013	State	Cost in 2003 (One Year Old Passenger Vehicle Base Price \$24,000 & 3,400 lbs.)	Cost in 2008 (One Year Old Passenger Vehicle Base Price \$24,000 & 3,400 lbs.)	Cost in 2013 (One Year Old Passenger Vehicle Base Price \$24,000 & 3,400 lbs.)	Additional Considerations
20	Wisconsin	\$45	\$75	\$75	Flat rate. Annual fee increased \$20 on January 1, 2008
21	District of Columbia	\$65	\$72	\$72	Rate based on weight of the vehicle (example depicts weight up to 3,499 lbs).
22	Vermont	\$44	\$60	\$70	Flat Rate
23	Maryland	\$25	\$69	\$64	Fees increased in 2004. Two-year registration is \$128. Included is an EMS assessment of \$13.50 per year.
24	Texas	\$41	\$68.80	\$62.75	Flat registration fee is 50.75 with an additional \$1 for automation fee and \$1 for DPS. 300 jurisdictions charge a local assessment ranging from \$5 to \$11.50 with most being \$10. The fee shown here includes a \$10 local assessment.
25	New Mexico	\$45	\$57.50	\$62	The registration fee for passenger vehicles is based on the weight and model year of the vehicle. Registration fees range from \$27.00 to \$62.00 for a one (1) year registration. Included in the example is \$1.50 for tire recycling, \$2.00 MFR charge, and \$5.00 Beautification charge. An additional service charge of \$1.50 is charged for credit card usage. There is a 5% discount if you renew online or using their Integrated Voice Response System. New Mexico offers a biennial registration.
26	New Jersey	\$74	\$59	\$59	Fee shown is based on weight and model year. The fees for senior citizens 65 and older and handicapped citizens are \$7 less than those stated in all passenger vehicle categories if you own or lease the vehicle. An additional \$1.50 is charged to use online service to obtain registration.
27	Florida	\$46	\$35.60	\$58.35	Fee includes \$30.50 base rate plus \$24.15 in statutory fees plus \$3.70 in tax fees. Florida also imposes a \$100 "new -wheels" fee when a vehicle (new or used) is titled there for the first time.
28	South Dakota	\$29	\$47	\$57	Fee shown includes a \$51 base rate plus \$4 processing fee, \$1 Highway Patrol fee, and a \$1 solid waste fee. Not included in the fee is the wheel tax. 40 of the 66 SD counties collect an annual assessment of \$2 to \$4 per wheel.
29	Missouri	\$51	\$54.75	\$54.75	Based upon horsepower, more than 72 HP in MO is \$51.25. Processing fee is \$3.50 per year. MO offers an optional biennial registration.
30	Ohio	\$24	\$54.50	\$54.50	Registration fee is a flat rate of \$34.50. An Initial Reserve fee of \$25 is charged in addition to registration and permissive tax fees. In Ohio, local authorities can impose a tax of up to \$20.
31	Idaho	\$48	\$48	\$49.50	Fee is for all passenger vehicles under 8,000 lbs and includes a \$1.25 fee for EMS services.
32	Washington	\$36	\$50.25	\$48.75	Includes \$43.75 base rate plus \$5 subagent fee. Not included is the annual 3% Transit Excise Tax collected in the three counties surrounding Seattle or any local transportation benefit district fees (\$20 applied by county).
33	Connecticut	\$35	\$42.50	\$45	Two year fee is mandatory. \$80 + \$10. Includes \$10 Federal Clean Air Act fee. A one time fee of \$5 for greenhouse gas reduction is charged upon initial registration (not included here). Senior citizens can pay \$43 for one year.
34	New Hampshire	--	\$31.20	\$43.20	Base fees plus a county assessment based upon the ad valorem (not included in this example).
35	Oregon	\$32	\$54	\$43	Flat rate. Registration is done biennially and for a passenger vehicle is \$86. Vehicles registered in Multnomah County are required to pay an additional \$19 per year (not included in this example). A 4-year renewal is also available.
36	Virginia	\$27	\$45.50	\$40.75	If the registration fee is paid at a branch office there is an additional \$5 fee; it is not included here. Discounts are given to renew online or by mail or if you register for multiple years, also not included here.

Rank by Cost in 2013	State	Cost in 2003 (One Year Old Passenger Vehicle Base Price \$24,000 & 3,400 lbs.)	Cost in 2008 (One Year Old Passenger Vehicle Base Price \$24,000 & 3,400 lbs.)	Cost in 2013 One Year Old Passenger Vehicle Base Price \$24,000 & 3,400 lbs.)	Additional Considerations
37	Delaware	\$20	\$40	\$40	Fiat rate.
38	New York	\$28	\$32	\$37.50	Two-year registration base is \$55. An additional county tax of \$5 to \$15 per year (\$10 to \$30 for two years) is added. \$10 is added here.
39	Pennsylvania	\$36	\$36	\$36	Fiat rate.
40	Kansas	\$28	\$35	\$35	Fiat rate includes \$5 county fee. A \$15.50 park permit is also available at the time of registration.
41	Maine	\$25	\$35	\$35	Registration fee is \$35 for passenger vehicles. Not included in this example is An additional excise tax which is charged based on the original value of the motor vehicle. The excise tax rate is \$24 per thousand dollars of value the first year, \$17.50 the second year, \$13.50 the third year, \$10 the 4 <sup>th</sup> year, \$6.50 the fifth year and \$4.00 every year thereafter.
42	Louisiana	\$24	\$28	\$32	Based on the selling price of the vehicle, currently .1% with a minimum base of \$10,000. An \$8.00 handling fee is added to all transactions. A Parish fee not to exceed \$3.00 is added in certain Parishes but is not included in this example.
43	Rhode Island	\$30	\$90.75	\$31.50	Based on vehicle weight. A \$1.50 processing fee is included in this example.
44	West Virginia	\$30	\$30	\$30	Fiat rate. Proof of payment of the tax or an affidavit from the Assessor is required before license plate renewal.
45	North Carolina	\$20	\$28	\$28	Not included is also an annual \$1 to \$5 Regional Transportation fee in several counties surrounding Raleigh and Durham. Also not included in this example are the safety and emissions inspections required prior to registration (fees total \$43.60).
46	Arkansas	\$26	\$27.50	\$27.50	Includes a \$2.50 fee for the validation decal.
47	Massachusetts	\$15	\$41	\$25	Mandatory biennial renewal (2 year fee is \$50).
48 T	Tennessee	\$23	\$25	\$24	Rate includes \$21.50 flat rate plus a \$2.50 clerk fee. Not included: Local counties can assess a privilege tax. Some counties do not assess this privilege tax while other counties charge from \$20 to \$30 annually. A few counties assess \$50 up to \$80 for wheel charge.
48 T	South Carolina	\$12	\$24	\$24	Passenger car fee is \$24. If you are a senior citizen (65 or older) the fee is \$20. A local personal property tax is paid to the county treasurer prior to registering a vehicle (not included in this example).
50	Alabama	\$23	\$23	\$23	Only the registration fee is listed. For most vehicles an additional Ad Valorem tax and local issuance fee will also apply (not included in this example).
51	Kentucky	\$16	\$21 plus property tax	\$21 plus property tax	There is a \$21 base fee plus a KY county clerks collect local property taxes based upon the current value of the vehicle. A \$5 convenience fee is added to transactions done online (not included in this example).



**MICHIGAN VEHICLE CODE (EXCERPT)**  
**Act 300 of 1949**

**257.801 Registration taxes on vehicles; schedules; computation; exemption from ad valorem taxes on vehicles in stock or bond; increase and disposition of certain taxes; late fee; taxes and revenues relating to regional transit authority; historic vehicle; definitions.**

Sec. 801. (1) The secretary of state shall collect the following taxes at the time of registering a vehicle, which shall exempt the vehicle from all other state and local taxation, except the fees and taxes provided by law to be paid by certain carriers operating motor vehicles and trailers under the motor carrier act, 1933 PA 254, MCL 475.1 to 479.43; the taxes imposed by the motor carrier fuel tax act, 1980 PA 119, MCL 207.211 to 207.234; and except as otherwise provided by this act:

(a) For a motor vehicle, including a motor home, except as otherwise provided, and a pickup truck or van that weighs not more than 8,000 pounds, except as otherwise provided, according to the following schedule of empty weights:

Empty weights	Tax
0 to 3,000 pounds.....	\$ 29.00
3,001 to 3,500 pounds.....	32.00
3,501 to 4,000 pounds.....	37.00
4,001 to 4,500 pounds.....	43.00
4,501 to 5,000 pounds.....	47.00
5,001 to 5,500 pounds.....	52.00
5,501 to 6,000 pounds.....	57.00
6,001 to 6,500 pounds.....	62.00
6,501 to 7,000 pounds.....	67.00
7,001 to 7,500 pounds.....	71.00
7,501 to 8,000 pounds.....	77.00
8,001 to 8,500 pounds.....	81.00
8,501 to 9,000 pounds.....	86.00
9,001 to 9,500 pounds.....	91.00
9,501 to 10,000 pounds.....	95.00
over 10,000 pounds.....	\$ 0.90 per 100 pounds of empty weight

On October 1, 1983, and October 1, 1984, the tax assessed under this subdivision shall be annually revised for the registrations expiring on the appropriate October 1 or after that date by multiplying the tax assessed in the preceding fiscal year times the personal income of Michigan for the preceding calendar year divided by the personal income of Michigan for the calendar year that preceded that calendar year. In performing the calculations under this subdivision, the secretary of state shall use the spring preliminary report of the United States department of commerce or its successor agency. A van that is owned by an individual who uses a wheelchair or by an individual who transports a member of his or her household who uses a wheelchair and for which registration plates are issued under section 803d shall be assessed at the rate of 50% of the tax provided for in this subdivision.

(b) For a trailer coach attached to a motor vehicle, the tax shall be assessed as provided in subdivision (1). A trailer coach not under 1959 PA 243, MCL 125.1035 to 125.1043, and while located on land otherwise assessable as real property under the general property tax act, 1893 PA 206, MCL 211.1 to 211.155, if the trailer coach is used as a place of habitation, and whether or not permanently affixed to the soil, is not exempt from real property taxes.

(c) For a road tractor, modified agricultural vehicle, truck, or truck tractor owned by a farmer and used exclusively in connection with a farming operation, including a farmer hauling livestock or farm equipment for other farmers for remuneration in kind or in labor, but not for money, or used for the transportation of the farmer and the farmer's family, and not used for hire, 74 cents per 100 pounds of empty weight of the road tractor, truck, or truck tractor. If the road tractor, modified agricultural vehicle, truck, or truck tractor owned by a farmer is also used for a nonfarming operation, the farmer is subject to the highest registration tax applicable to the nonfarm use of the vehicle but is not subject to more than 1 tax rate under this act.

(d) For a road tractor, truck, or truck tractor owned by a wood harvester and used exclusively in connection with the wood harvesting operations or a truck used exclusively to haul milk from the farm to the first point of delivery, 74 cents per 100 pounds of empty weight of the road tractor, truck, or truck tractor. A registration secured by payment of the tax prescribed in this subdivision continues in full force and effect until the regular expiration date of the registration. As used in this subdivision:

(i) "Wood harvester" includes the person or persons hauling and transporting raw materials in the form

produced at the harvest site or hauling and transporting wood harvesting equipment. Wood harvester does not include a person or persons whose primary activity is tree-trimming or landscaping.

(ii) "Wood harvesting equipment" includes all of the following:  
(A) A vehicle that directly harvests logs or timber, including, but not limited to, a processor or a feller buncher.

(B) A vehicle that directly processes harvested logs or timber, including, but not limited to, a slasher, delimber, processor, chipper, or saw table.

(C) A vehicle that directly processes harvested logs or timber, including, but not limited to, a forwarder, grapple skidder, or cable skidder.

(D) A vehicle that directly loads harvested logs or timber, including, but not limited to, a knuckle-boom loader, front-end loader, or forklift.

(E) A bulldozer or road grader being transported to a wood harvesting site specifically for the purpose of building or maintaining harvest site roads.

(iii) "Wood harvesting operations" does not include the transportation of processed lumber, Christmas trees, or processed firewood for a profit making venture.

(e) For a hearse or ambulance used exclusively by a licensed funeral director in the general conduct of the licensee's funeral business, including a hearse or ambulance whose owner is engaged in the business of leasing or renting the hearse or ambulance to others, \$1.17 per 100 pounds of the empty weight of the hearse or ambulance.

(f) For a vehicle owned and operated by this state, a state institution, a municipality, a privately incorporated, nonprofit volunteer fire department, or a nonpublic, nonprofit college or university, \$5.00 per plate. A registration plate issued under this subdivision expires on June 30 of the year in which new registration plates are reissued for all vehicles by the secretary of state.

(g) For a bus including a station wagon, carryall, or similarly constructed vehicle owned and operated by a nonprofit parents' transportation corporation used for school purposes, parochial school or society, church, Sunday school, or any other grammar school, or by a nonprofit youth organization or nonprofit rehabilitation facility; or a motor vehicle owned and operated by a senior citizen center, \$10.00, if the bus, station wagon, carryall, or similarly constructed vehicle or motor vehicle is designated by proper signs showing the organization operating the vehicle.

(h) For a vehicle owned by a nonprofit organization and used to transport equipment for providing dialysis treatment to children at camp; for a vehicle owned by the civil air patrol, as organized under 36 USC 40301 to 40307, \$10.00 per plate, if the vehicle is designated by a proper sign showing the civil air patrol's name; for a vehicle owned and operated by a nonprofit veterans center; for a vehicle owned and operated by a nonprofit recycling center or a federally recognized nonprofit conservation organization; for a motor vehicle having a truck chassis and a locomotive or ship's body that is owned by a nonprofit veterans organization and used exclusively in parades and civic events; or for an emergency support vehicle used exclusively for emergencies and owned and operated by a federally recognized nonprofit charitable organization, \$10.00 per plate.

(i) For each truck owned and operated free of charge by a bona fide ecclesiastical or charitable corporation, or red cross, girl scout, or boy scout organization, 65 cents per 100 pounds of the empty weight of the truck.

(j) For each truck, weighing 8,000 pounds or less, and not used to tow a vehicle, for each privately owned truck used to tow a trailer for recreational purposes only and not involved in a profit making venture, and for each vehicle designed and used to tow a mobile home or a trailer coach, except as provided in subdivision (b), \$38.00 or an amount computed according to the following schedule of empty weights, whichever is greater:

Empty weights	Per 100 pounds
0 to 2,500 pounds.....	\$ 1.40
2,501 to 4,000 pounds.....	1.76
4,001 to 6,000 pounds.....	2.20
6,001 to 8,000 pounds.....	2.72
8,001 to 10,000 pounds.....	3.25
10,001 to 15,000 pounds.....	3.77
15,001 pounds and over.....	4.39

If the tax required under subdivision (p) for a vehicle of the same model year with the same list price as the vehicle for which registration is sought under this subdivision is more than the tax provided under the preceding provisions of this subdivision for an identical vehicle, the tax required under this subdivision is not less than the tax required under subdivision (p) for a vehicle of the same model year with the same list price. (k) For each truck weighing 8,000 pounds or less towing a trailer or any other combination of vehicles and for each truck weighing 8,001 pounds or more, road tractor or truck tractor, except as provided in subdivision (j) according to the following schedule of elected gross weights:

Elected gross weight	Tax
0 to 24,000 pounds.....	\$ 491.00
24,001 to 26,000 pounds.....	558.00
26,001 to 28,000 pounds.....	558.00
28,001 to 32,000 pounds.....	649.00
32,001 to 36,000 pounds.....	744.00
36,001 to 42,000 pounds.....	874.00
42,001 to 48,000 pounds.....	1,005.00
48,001 to 54,000 pounds.....	1,135.00
54,001 to 60,000 pounds.....	1,268.00
60,001 to 66,000 pounds.....	1,398.00
66,001 to 72,000 pounds.....	1,529.00
72,001 to 80,000 pounds.....	1,660.00
80,001 to 90,000 pounds.....	1,793.00
90,001 to 100,000 pounds.....	2,002.00
100,001 to 115,000 pounds.....	2,223.00
115,001 to 130,000 pounds.....	2,448.00
130,001 to 145,000 pounds.....	2,670.00
145,001 to 160,000 pounds.....	2,894.00
over 160,000 pounds.....	3,117.00

For each commercial vehicle registered under this subdivision, \$15.00 shall be deposited in a truck safety fund to be expended for the purposes prescribed in section 25 of 1951 PA 51, MCL 247.675.

If a truck or road tractor without trailer is leased from an individual owner-operator, the lessee, whether a person, firm, or corporation, shall pay to the owner-operator 60% of the tax prescribed in this subdivision for the truck tractor or road tractor at the rate of 1/12 for each month of the lease or arrangement in addition to the compensation the owner-operator is entitled to for the rental of his or her equipment.

(f) For each pole trailer, semitrailer, trailer coach, or trailer, the tax shall be assessed according to the following schedule of empty weights:

Empty weights	Tax
0 to 2,499 pounds.....	\$ 75.00
2,500 to 9,999 pounds.....	200.00
10,000 pounds and over.....	300.00

The registration plate issued under this subdivision expires only when the secretary of state reissues a new registration plate for all trailers. Beginning October 1, 2005, if the secretary of state reissues a new registration plate for all trailers, a person who has once paid the tax as increased by 2003 PA 152 for a vehicle under this subdivision is not required to pay the tax for that vehicle a second time, but is required to pay only the cost of the reissued plate at the rate provided in section 804(2) for a standard plate. A registration plate issued under this subdivision is nontransferable.

(m) For each commercial vehicle used for the transportation of passengers for hire except for a vehicle for which a payment is made under 1960 PA 2, MCL 257.971 to 257.972, according to the following schedule of empty weights:

Empty weights	Per 100 pounds
0 to 4,000 pounds.....	\$ 1.76
4,001 to 6,000 pounds.....	2.20
6,001 to 10,000 pounds.....	2.72
10,001 pounds and over.....	3.25

(n) For each motorcycle, \$23.00.

On October 1, 1983, and October 1, 1984, the tax assessed under this subdivision shall be annually revised for the registrations expiring on the appropriate October 1 or after that date by multiplying the tax assessed in the preceding fiscal year times the personal income of Michigan for the preceding calendar year divided by the personal income of Michigan for the calendar year that preceded that calendar year. In performing the calculations under this subdivision, the secretary of state shall use the spring preliminary report of the United States department of commerce or its successor agency.

Beginning January 1, 1984, the registration tax for each motorcycle is increased by \$3.00. The \$3.00 increase is not part of the tax assessed under this subdivision for the purpose of the annual October 1 revisions but is in addition to the tax assessed as a result of the annual October 1 revisions. Beginning January 1, 1984, \$3.00 of each motorcycle fee shall be placed in a motorcycle safety fund in the state treasury and shall be used only for funding the motorcycle safety education program as provided for under sections 312b and 811a.

(o) For each truck weighing 8,001 pounds or more, road tractor, or truck tractor used exclusively as a

moving van or part of a moving van in transporting household furniture and household effects or the equipment or those engaged in conducting carnivals, at the rate of 80% of the schedule of elected gross weights in subdivision (k) as modified by the operation of that subdivision.

(p) After September 30, 1983, each motor vehicle of the 1984 or a subsequent model year as shown on the application required under section 217 that has not been previously subject to the tax rates of this section and that is of the motor vehicle category otherwise subject to the tax schedule described in subdivision (a), and each low-speed vehicle according to the following schedule based upon registration periods of 12 months:

(i) Except as otherwise provided in this subdivision, for the first registration that is not a transfer registration under section 809 and for the first registration after a transfer registration under section 809, according to the following schedule based on the vehicle's list price:

List Price	Tax
More than \$ 0 - \$ 6,000.00	\$ 30.00
More than \$ 6,000.00 - \$ 7,000.00	\$ 33.00
More than \$ 7,000.00 - \$ 8,000.00	\$ 38.00
More than \$ 8,000.00 - \$ 9,000.00	\$ 43.00
More than \$ 9,000.00 - \$ 10,000.00	\$ 48.00
More than \$ 10,000.00 - \$ 11,000.00	\$ 53.00
More than \$ 11,000.00 - \$ 12,000.00	\$ 58.00
More than \$ 12,000.00 - \$ 13,000.00	\$ 63.00
More than \$ 13,000.00 - \$ 14,000.00	\$ 68.00
More than \$ 14,000.00 - \$ 15,000.00	\$ 73.00
More than \$ 15,000.00 - \$ 16,000.00	\$ 78.00
More than \$ 16,000.00 - \$ 17,000.00	\$ 83.00
More than \$ 17,000.00 - \$ 18,000.00	\$ 88.00
More than \$ 18,000.00 - \$ 19,000.00	\$ 93.00
More than \$ 19,000.00 - \$ 20,000.00	\$ 98.00
More than \$ 20,000.00 - \$ 21,000.00	\$ 103.00
More than \$ 21,000.00 - \$ 22,000.00	\$ 108.00
More than \$ 22,000.00 - \$ 23,000.00	\$ 113.00
More than \$ 23,000.00 - \$ 24,000.00	\$ 118.00
More than \$ 24,000.00 - \$ 25,000.00	\$ 123.00
More than \$ 25,000.00 - \$ 26,000.00	\$ 128.00
More than \$ 26,000.00 - \$ 27,000.00	\$ 133.00
More than \$ 27,000.00 - \$ 28,000.00	\$ 138.00
More than \$ 28,000.00 - \$ 29,000.00	\$ 143.00
More than \$ 29,000.00 - \$ 30,000.00	\$ 148.00

More than \$30,000.00, the tax of \$148.00 is increased by \$5.00 for each \$1,000.00 increment or fraction of \$1,000.00 increment over \$30,000.00. If a current tax increases or decreases as a result of 1998 PA 384, only a vehicle purchased or transferred after January 1, 1999 shall be assessed the increased or decreased tax.

(ii) For the second registration, 90% of the tax assessed under subparagraph (i).

(iii) For the third registration, 90% of the tax assessed under subparagraph (ii).

(iv) For the fourth and subsequent registrations, 90% of the tax assessed under subparagraph (iii).

For a vehicle of the 1984 or a subsequent model year that has been previously registered by a person other than the person applying for registration or for a vehicle of the 1984 or a subsequent model year for which the registration tax shall be paid. If the result is 1, 2, or 3 or more, then, respectively, the second, third, or subsequent registration tax shall be paid. A van that is owned by an individual who uses a wheelchair and for which registration plates are issued under section 803d shall be assessed at the rate of 50% of the tax provided for in this subdivision.

(q) For a wrecker, \$200.00.

(r) When the secretary of state computes a tax under this act, a computation that does not result in a whole dollar figure shall be rounded to the next lower whole dollar when the computation results in a figure ending in 50 cents or less and shall be rounded to the next higher whole dollar when the computation results in a figure ending in 51 cents or more, unless specific taxes are specified, and the secretary of state may accept the manufacturer's shipping weight of the vehicle fully equipped for the use for which the registration application is made. If the weight is not correctly stated or is not satisfactory, the secretary of state shall determine the actual weight. Each application for registration of a vehicle under subdivisions (j) and (m) shall have attached

to the application a scale weight receipt of the vehicle fully equipped as of the time the application is made. The scale weight receipt is not necessary if there is presented with the application a registration receipt of the previous year that shows on its face the weight of the motor vehicle as registered with the secretary of state and that is accompanied by a statement of the applicant that there has not been a structural change in the motor vehicle that has increased the weight and that the previous registered weight is the true weight.

(2) A manufacturer is not exempted under this act from paying ad valorem taxes on vehicles in stock or bond, except on the specified number of motor vehicles registered. A dealer is exempt from paying ad valorem taxes on vehicles in stock or bond.

(3) Until October 1, 2015, the tax for a vehicle with an empty weight over 10,000 pounds imposed under subsection (1)(a) and the taxes imposed under subsection (1)(c), (d), (e), (f), (i), (j), (m), (o), and (p) are each increased as follows:

(a) A regulatory fee of \$2.25 that shall be credited to the traffic law enforcement and safety fund created in section 819a and used to regulate highway safety.

(b) A fee of \$5.75 that shall be credited to the transportation administration collection fund created in section 810b.

(4) If a tax required to be paid under this section is not received by the secretary of state on or before the expiration date of the registration plate, the secretary of state shall collect a late fee of \$10.00 for each registration renewed after the expiration date. An application for a renewal of a registration using the regular mail and postmarked before the expiration date of that registration shall not be assessed a late fee. The late fee collected under this subsection shall be deposited into the general fund.

(5) In addition to the registration taxes under this section, the secretary of state shall collect taxes charged under section 801j and credit revenues to a regional transit authority created under the regional transit authority act, minus necessary collection expenses as provided in section 9 of article IX of the state constitution of 1963. Necessary collection expenses incurred by the secretary of state under this subsection shall be based upon an established cost allocation methodology.

(6) This section does not apply to a historic vehicle.

(7) As used in this section:

(a) "Gross proceeds" means that term as defined in section 1 of the general sales tax act, 1933 PA 167, MCL 205.51, and includes the value of the motor vehicle used as part payment of the purchase price as that value is agreed to by the parties to the sale, as evidenced by the signed agreement executed under section 251.

(b) "List price" means the manufacturer's suggested base list price as published by the secretary of state, or the manufacturer's suggested retail price as shown on the label required to be affixed to the vehicle under 15 USC 1232, if the secretary of state has not at the time of the sale of the vehicle published a manufacturer's suggested retail price for that vehicle, or the purchase price of the vehicle if the manufacturer's suggested base list price is unavailable from the sources described in this subdivision.

(c) "Purchase price" means the gross proceeds received by the seller in consideration of the sale of the motor vehicle being registered.

**History:** 1949, Act 300, Eff. Sept. 23, 1949;—Am. 1951, Act 55, Eff. Dec. 1, 1951;—Am. 1952, Act 161, Eff. Sept. 18, 1952;—Am. 1953, Act 179, Imd. Eff. June 8, 1953;—Am. 1954, Act 147, Eff. Aug. 13, 1954;—Am. 1956, Act 130, Eff. Aug. 11, 1956;—Am. 1957, Act 90, Eff. Sept. 27, 1957;—Am. 1960, Act 104, Imd. Eff. Apr. 26, 1960;—Am. 1962, Act 82, Eff. Mar. 28, 1963;—Am. 1963, Act 41, Eff. Sept. 6, 1963;—Am. 1967, Ex. Sess., Act 3, Imd. Eff. Nov. 15, 1967;—Am. 1969, Act 309, Imd. Eff. Aug. 14, 1969;—Am. 1970, Act 106, Imd. Eff. July 23, 1970;—Am. 1976, Act 26, Imd. Eff. Feb. 27, 1976;—Am. 1976, Act 114, Imd. Eff. May 14, 1976;—Am. 1976, Act 439, Imd. Eff. Jan. 13, 1977;—Am. 1976, Act 441, Eff. Mar. 31, 1977;—Am. 1978, Act 427, Imd. Eff. Sept. 30, 1978;—Am. 1979, Act 47, Imd. Eff. July 3, 1979;—Am. 1980, Act 117, Imd. Eff. May 14, 1980;—Am. 1980, Act 153, Imd. Eff. June 11, 1980;—Am. 1980, Act 270, Imd. Eff. Oct. 1, 1980;—Am. 1981, Act 58, Imd. Eff. June 4, 1981;—Am. 1982, Act 187, Eff. Jan. 1, 1984;—Am. 1982, Act 350, Imd. Eff. Dec. 21, 1982;—Am. 1982, Act 439, Eff. Jan. 1, 1983;—Am. 1983, Act 165, Eff. Oct. 1, 1983;—Am. 1984, Act 173, Imd. Eff. June 29, 1984;—Am. 1985, Act 32, Imd. Eff. June 13, 1985;—Am. 1987, Act 238, Imd. Eff. Dec. 28, 1987;—Am. 1988, Act 346, Imd. Eff. Oct. 25, 1988;—Am. 1990, Act 181, Imd. Eff. July 18, 1990;—Am. 1994, Act 50, Imd. Eff. Mar. 25, 1994;—Am. 1994, Act 94, Imd. Eff. Apr. 13, 1994;—Am. 1994, Act 95, Eff. June 1, 1994;—Am. 1994, Act 395, Eff. Mar. 30, 1995;—Am. 1995, Act 129, Imd. Eff. June 30, 1995;—Am. 1995, Act 226, Imd. Eff. Dec. 14, 1995;—Am. 1997, Act 80, Eff. Oct. 1, 1997;—Am. 1998, Act 384, Eff. Jan. 1, 1999;—Am. 2000, Act 47, Imd. Eff. Mar. 27, 2000;—Am. 2000, Act 82, Eff. July 1, 2000;—Am. 2000, Act 502, Imd. Eff. Jan. 11, 2001;—Am. 2002, Act 417, Imd. Eff. June 5, 2002;—Am. 2003, Act 152, Eff. Oct. 1, 2003;—Am. 2004, Act 427, Imd. Eff. Dec. 17, 2004;—Am. 2006, Act 136, Imd. Eff. May 12, 2006;—Am. 2006, Act 562, Eff. Jan. 1, 2007;—Am. 2008, Act 7, Imd. Eff. Feb. 15, 2008;—Am. 2009, Act 99, Imd. Eff. Sept. 30, 2009;—Am. 2011, Act 159, Imd. Eff. Sept. 30, 2011;—Am. 2012, Act 388, Eff. Mar. 28, 2013;—Am. 2012, Act 498, Eff. Mar. 28, 2013.



**MICHIGAN VEHICLE CODE (EXCERPT)**  
**Act 300 of 1949**

**257.801 Registration taxes on vehicles; schedules; computation; exemption from ad valorem taxes on vehicles in stock or bond; increase and disposition of certain taxes; late fee; taxes and revenues relating to regional transit authority; historic vehicle; definitions.**

Sec. 801. (1) The secretary of state shall collect the following taxes at the time of registering a vehicle, which shall exempt the vehicle from all other state and local taxation, except the fees and taxes provided by law to be paid by certain carriers operating motor vehicles and trailers under the motor carrier act, 1933 PA 254, MCL 475.1 to 479.43; the taxes imposed by the motor carrier fuel tax act, 1980 PA 119, MCL 207.211 to 207.234; and except as otherwise provided by this act:

(a) For a motor vehicle, including a motor home, except as otherwise provided, and a pickup truck or van that weighs not more than 8,000 pounds, except as otherwise provided, according to the following schedule of empty weights:

Empty weights	Tax
0 to 3,000 pounds.....	\$ 29.00
3,001 to 3,500 pounds.....	32.00
3,501 to 4,000 pounds.....	37.00
4,001 to 4,500 pounds.....	43.00
4,501 to 5,000 pounds.....	47.00
5,001 to 5,500 pounds.....	52.00
5,501 to 6,000 pounds.....	57.00
6,001 to 6,500 pounds.....	62.00
6,501 to 7,000 pounds.....	67.00
7,001 to 7,500 pounds.....	71.00
7,501 to 8,000 pounds.....	77.00
8,001 to 8,500 pounds.....	81.00
8,501 to 9,000 pounds.....	86.00
9,001 to 9,500 pounds.....	91.00
9,501 to 10,000 pounds.....	95.00
over 10,000 pounds.....	\$ 0.90 per 100 pounds of empty weight

On October 1, 1983, and October 1, 1984, the tax assessed under this subdivision shall be annually revised for the registrations expiring on the appropriate October 1 or after that date by multiplying the tax assessed in the preceding fiscal year times the personal income of Michigan for the preceding calendar year divided by the personal income of Michigan for the calendar year that preceded that calendar year. In performing the calculations under this subdivision, the secretary of state shall use the spring preliminary report of the United States department of commerce or its successor agency. A van that is owned by an individual who uses a wheelchair or by an individual who transports a member of his or her household who uses a wheelchair and for which registration plates are issued under section 803d shall be assessed at the rate of 50% of the tax provided for in this subdivision.

(b) For a trailer coach attached to a motor vehicle, the tax shall be assessed as provided in subdivision (1). A trailer coach not under 1959 PA 243, MCL 125.1035 to 125.1043, and while located on land otherwise assessable as real property under the general property tax act, 1893 PA 206, MCL 211.1 to 211.155, if the trailer coach is used as a place of habitation, and whether or not permanently affixed to the soil, is not exempt from real property taxes.

(c) For a road tractor, modified agricultural vehicle, truck, or truck tractor owned by a farmer and used exclusively in connection with a farming operation, including a farmer hauling livestock or farm equipment for other farmers for remuneration in kind or in labor, but not for money, or used for the transportation of the farmer and the farmer's family, and not used for hire, 74 cents per 100 pounds of empty weight of the road tractor, truck, or truck tractor. If the road tractor, modified agricultural vehicle, truck, or truck tractor owned by a farmer is also used for a nonfarming operation, the farmer is subject to the highest registration tax applicable to the nonfarm use of the vehicle but is not subject to more than 1 tax rate under this act.

(d) For a road tractor, truck, or truck tractor owned by a wood harvester and used exclusively in connection with the wood harvesting operations or a truck used exclusively to haul milk from the farm to the first point of delivery, 74 cents per 100 pounds of empty weight of the road tractor, truck, or truck tractor. A registration secured by payment of the tax prescribed in this subdivision continues in full force and effect until the regular expiration date of the registration. As used in this subdivision:

(i) "Wood harvester" includes the person or persons hauling and transporting raw materials in the form

produced at the harvest site or hauling and transporting wood harvesting equipment. Wood harvester does not include a person or persons whose primary activity is tree-trimming or landscaping.

- (i) "Wood harvesting equipment" includes all of the following:
- (A) A vehicle that directly harvests logs or timber, including, but not limited to, a processor or a feller buncher.
- (B) A vehicle that directly processes harvested logs or timber, including, but not limited to, a sasher, delimber, processor, chipper, or saw table.
- (C) A vehicle that directly processes harvested logs or timber, including, but not limited to, a forwarder, grapple skidder, or cable skidder.
- (D) A vehicle that directly loads harvested logs or timber, including, but not limited to, a knuckle-boom loader, front-end loader, or forklift.
- (E) A bulldozer or road grader being transported to a wood harvesting site specifically for the purpose of building or maintaining harvest site roads.
- (iii) "Wood harvesting operations" does not include the transportation of processed lumber, Christmas trees, or processed firewood for a profit making venture.
- (e) For a hearse or ambulance used exclusively by a licensed funeral director in the general conduct of the licensee's funeral business, including a hearse or ambulance whose owner is engaged in the business of leasing or renting the hearse or ambulance to others, \$1.17 per 100 pounds of the empty weight of the hearse or ambulance.
- (f) For a vehicle owned and operated by this state, a state institution, a municipality, a privately incorporated, nonprofit volunteer fire department, or a nonprofit, nonprofit college or university, \$5.00 per plate. A registration plate issued under this subdivision expires on June 30 of the year in which new registration plates are reissued for all vehicles by the secretary of state.
- (g) For a bus including a station wagon, carryall, or similarly constructed vehicle owned and operated by a nonprofit parents' transportation corporation used for school purposes, parochial school or society, church Sunday school, or any other grammar school, or by a nonprofit youth organization or nonprofit rehabilitation facility; or a motor vehicle owned and operated by a senior citizen center, \$10.00, if the bus, station wagon, carryall, or similarly constructed vehicle or motor vehicle is designated by proper signs showing the organization operating the vehicle.
- (h) For a vehicle owned by a nonprofit organization and used to transport equipment for providing dialysis treatment to children at camp; for a vehicle owned by the civil air patrol, as organized under 36 USC 40301 to 40307, \$10.00 per plate, if the vehicle is designated by a proper sign showing the civil air patrol's name; for a vehicle owned and operated by a nonprofit veterans center; for a vehicle owned and operated by a nonprofit recycling center or a federally recognized nonprofit conservation organization; for a motor vehicle having a truck chassis and a locomotive or ship's body that is owned by a nonprofit veterans organization and used exclusively in parades and civic events; or for an emergency support vehicle used exclusively for emergencies and owned and operated by a federally recognized nonprofit charitable organization, \$10.00 per plate.
- (i) For each truck owned and operated free of charge by a bona fide ecclesiastical or charitable corporation, or red cross, girl scout, or boy scout organization, 65 cents per 100 pounds of the empty weight of the truck.
- (j) For each truck, weighing 8,000 pounds or less, and not used to tow a vehicle, for each privately owned truck used to tow a trailer for recreational purposes only and not involved in a profit making venture, and for each vehicle designed and used to tow a mobile home or a trailer coach, except as provided in subdivision (b), \$38.00 or an amount computed according to the following schedule of empty weights, whichever is greater:

Empty weights	Per 100 pounds
0 to 2,500 pounds	1.40
2,501 to 4,000 pounds	1.76
4,001 to 6,000 pounds	2.20
6,001 to 8,000 pounds	2.72
8,001 to 10,000 pounds	3.25
10,001 to 15,000 pounds	3.77
15,001 pounds and over	4.39

If the tax required under subdivision (p) for a vehicle of the same model year with the same list price as the vehicle for which registration is sought under this subdivision is more than the tax provided under the preceding provisions of this subdivision for an identical vehicle, the tax required under this subdivision is not less than the tax required under subdivision (p) for a vehicle of the same model year with the same list price.

(k) For each truck weighing 8,000 pounds or less towing a trailer or any other combination of vehicles and for each truck weighing 8,001 pounds or more, road tractor or more, according to the following schedule of elected gross weights:



Elected gross weight	Tax
0 to 24,000 pounds.....	\$ 491.00
24,001 to 26,000 pounds.....	558.00
26,001 to 28,000 pounds.....	558.00
28,001 to 32,000 pounds.....	649.00
32,001 to 36,000 pounds.....	744.00
36,001 to 42,000 pounds.....	874.00
42,001 to 48,000 pounds.....	1,005.00
48,001 to 54,000 pounds.....	1,135.00
54,001 to 60,000 pounds.....	1,268.00
60,001 to 66,000 pounds.....	1,398.00
66,001 to 72,000 pounds.....	1,529.00
72,001 to 80,000 pounds.....	1,660.00
80,001 to 90,000 pounds.....	1,793.00
90,001 to 100,000 pounds.....	2,002.00
100,001 to 115,000 pounds.....	2,223.00
115,001 to 130,000 pounds.....	2,448.00
130,001 to 145,000 pounds.....	2,670.00
145,001 to 160,000 pounds.....	2,894.00
over 160,000 pounds.....	3,117.00

For each commercial vehicle registered under this subdivision, \$15.00 shall be deposited in a truck safety fund to be expended for the purposes prescribed in section 25 of 1951 PA 51, MCL 247.675.

If a truck or road tractor without trailer is leased from an individual owner-operator, the lessee, whether a person, firm, or corporation, shall pay to the owner-operator 60% of the tax prescribed in this subdivision for the truck tractor or road tractor at the rate of 1/12 for each month of the lease or arrangement in addition to the compensation the owner-operator is entitled to for the rental of his or her equipment.

(l) For each pole trailer, semitrailer, trailer coach, or trailer, the tax shall be assessed according to the following schedule of empty weights:

Empty weights	Tax
0 to 2,499 pounds.....	\$ 75.00
2,500 to 9,999 pounds.....	200.00
10,000 pounds and over.....	300.00

The registration plate issued under this subdivision expires only when the secretary of state reissues a new registration plate for all trailers. Beginning October 1, 2005, if the secretary of state reissues a new registration plate for all trailers, a person who has once paid the tax as increased by 2003 PA 152 for a vehicle under this subdivision is not required to pay the tax for that vehicle a second time, but is required to pay only the cost of the reissued plate at the rate provided in section 804(2) for a standard plate. A registration plate issued under this subdivision is nontransferable.

(m) For each commercial vehicle used for the transportation of passengers for hire except for a vehicle for which a payment is made under 1960 PA 2, MCL 257.971 to 257.972, according to the following schedule of empty weights:

Empty weights	Per 100 pounds
0 to 4,000 pounds.....	\$ 1.76
4,001 to 6,000 pounds.....	2.20
6,001 to 10,000 pounds.....	2.72
10,001 pounds and over.....	3.25

(n) For each motorcycle, \$23.00.

On October 1, 1983, and October 1, 1984, the tax assessed under this subdivision shall be annually revised for the registrations expiring on the appropriate October 1 or after that date by multiplying the tax assessed in the preceding fiscal year times the personal income of Michigan for the preceding calendar year divided by the personal income of Michigan for the calendar year that preceded that calendar year. In performing the calculations under this subdivision, the secretary of state shall use the spring preliminary report of the United States department of commerce or its successor agency.

Beginning January 1, 1984, the registration tax for each motorcycle is increased by \$3.00. The \$3.00 increase is not part of the tax assessed under this subdivision for the purpose of the annual October 1 revisions but is in addition to the tax assessed as a result of the annual October 1 revisions. Beginning January 1, 1984, \$3.00 of each motorcycle fee shall be placed in a motorcycle safety fund in the state treasury and shall be used only for funding the motorcycle safety education program as provided for under sections 312b and 811a.

(o) For each truck weighing 8,001 pounds or more, road tractor, or truck tractor used exclusively as a

moving van or part of a moving van in transporting household furniture and household effects or the equipment or those engaged in conducting carnivals, at the rate of 80% of the schedule of elected gross weights in subdivision (k) as modified by the operation of that subdivision.

(p) After September 30, 1983, each motor vehicle of the 1984 or a subsequent model year as shown on the application required under section 217 that has not been previously subject to the tax rates of this section and that is of the motor vehicle category otherwise subject to the tax schedule described in subdivision (a), and each low-speed vehicle according to the following schedule based upon registration periods of 12 months:

(i) Except as otherwise provided in this subdivision, for the first registration that is not a transfer registration under section 809 and for the first registration after a transfer registration under section 809, according to the following schedule based on the vehicle's list price:

List Price	Tax
\$ 0 - \$ 6,000.00	\$ 30.00
More than \$ 6,000.00 - \$ 7,000.00	\$ 33.00
More than \$ 7,000.00 - \$ 8,000.00	\$ 38.00
More than \$ 8,000.00 - \$ 9,000.00	\$ 43.00
More than \$ 9,000.00 - \$ 10,000.00	\$ 48.00
More than \$ 10,000.00 - \$ 11,000.00	\$ 53.00
More than \$ 11,000.00 - \$ 12,000.00	\$ 58.00
More than \$ 12,000.00 - \$ 13,000.00	\$ 63.00
More than \$ 13,000.00 - \$ 14,000.00	\$ 68.00
More than \$ 14,000.00 - \$ 15,000.00	\$ 73.00
More than \$ 15,000.00 - \$ 16,000.00	\$ 78.00
More than \$ 16,000.00 - \$ 17,000.00	\$ 83.00
More than \$ 17,000.00 - \$ 18,000.00	\$ 88.00
More than \$ 18,000.00 - \$ 19,000.00	\$ 93.00
More than \$ 19,000.00 - \$ 20,000.00	\$ 98.00
More than \$ 20,000.00 - \$ 21,000.00	\$ 103.00
More than \$ 21,000.00 - \$ 22,000.00	\$ 108.00
More than \$ 22,000.00 - \$ 23,000.00	\$ 113.00
More than \$ 23,000.00 - \$ 24,000.00	\$ 118.00
More than \$ 24,000.00 - \$ 25,000.00	\$ 123.00
More than \$ 25,000.00 - \$ 26,000.00	\$ 128.00
More than \$ 26,000.00 - \$ 27,000.00	\$ 133.00
More than \$ 27,000.00 - \$ 28,000.00	\$ 138.00
More than \$ 28,000.00 - \$ 29,000.00	\$ 143.00
More than \$ 29,000.00 - \$ 30,000.00	\$ 148.00

More than \$30,000.00, the tax of \$148.00 is increased by \$5.00 for each \$1,000.00 increment or fraction of a \$1,000.00 increment over \$30,000.00. If a current tax increases or decreases as a result of 1998 PA 384, only a vehicle purchased or transferred after January 1, 1999 shall be assessed the increased or decreased tax.

(i) For the second registration, 90% of the tax assessed under subparagraph (i).

(iii) For the third registration, 90% of the tax assessed under subparagraph (ii).

(iv) For the fourth and subsequent registrations, 90% of the tax assessed under subparagraph (iii).

For a vehicle of the 1984 or a subsequent model year that has been previously registered by a person other than the person applying for registration or for a vehicle of the 1984 or a subsequent model year that has been previously registered in another state or country and is registered for the first time in this state, the tax under this subdivision shall be determined by subtracting the model year of the vehicle from the calendar year for which the registration is sought. If the result is zero or a negative figure, the first registration tax shall be paid. If the result is 1, 2, or 3 or more, then, respectively, the second, third, or subsequent registration tax shall be paid. A van that is owned by an individual who uses a wheelchair or by an individual who transports a member of his or her household who uses a wheelchair and for which registration plates are issued under section 803d shall be assessed at the rate of 50% of the tax provided for in this subdivision.

(g) For a wrecker, \$200.00.

(r) When the secretary of state computes a tax under this act, a computation that does not result in a whole dollar figure shall be rounded to the next lower whole dollar when the computation results in a figure ending in 50 cents or less and shall be rounded to the next higher whole dollar when the computation results in a figure ending in 51 cents or more, unless specific taxes are specified, and the secretary of state may accept the manufacturer's shipping weight of the vehicle fully equipped for the use for which the registration application is made. If the weight is not correctly stated or is not satisfactory, the secretary of state shall determine the actual weight. Each application for registration of a vehicle under subdivisions (j) and (m) shall have attached

to the application a scale weight receipt of the vehicle fully equipped as of the time the application is made. The scale weight receipt is not necessary if there is presented with the application a registration receipt of the previous year that shows on its face the weight of the motor vehicle as registered with the secretary of state and that is accompanied by a statement of the applicant that there has not been a structural change in the motor vehicle that has increased the weight and that the previous registered weight is the true weight.

(2) A manufacturer is not exempted under this act from paying ad valorem taxes on vehicles in stock or bond, except on the specified number of motor vehicles registered. A dealer is exempt from paying ad valorem taxes on vehicles in stock or bond.

(3) Until October 1, 2015, the tax for a vehicle with an empty weight over 10,000 pounds imposed under subsection (1)(a) and the taxes imposed under subsection (1)(c), (d), (e), (f), (i), (j), (m), (o), and (p) are each increased as follows:

(a) A regulatory fee of \$2.25 that shall be credited to the traffic law enforcement and safety fund created in section 819a and used to regulate highway safety.

(b) A fee of \$5.75 that shall be credited to the transportation administration collection fund created in section 810b.

(4) If a tax required to be paid under this section is not received by the secretary of state on or before the expiration date of the registration plate, the secretary of state shall collect a late fee of \$10.00 for each registration renewed after the expiration date. An application for a renewal of a registration using the regular mail and postmarked before the expiration date of that registration shall not be assessed a late fee. The late fee collected under this subsection shall be deposited into the general fund.

(5) In addition to the registration taxes under this section, the secretary of state shall collect taxes charged under section 801j and credit revenues to a regional transit authority created under the regional transit authority act, minus necessary collection expenses as provided in section 9 of article IX of the state constitution of 1963. Necessary collection expenses incurred by the secretary of state under this subsection shall be based upon an established cost allocation methodology.

(6) This section does not apply to a historic vehicle.

(7) As used in this section:

(a) "Gross proceeds" means that term as defined in section 1 of the general sales tax act, 1933 PA 167, MCL 205.51, and includes the value of the motor vehicle used as part payment of the purchase price as that value is agreed to by the parties to the sale, as evidenced by the signed agreement executed under section 251.

(b) "List price" means the manufacturer's suggested base list price as published by the secretary of state, or the manufacturer's suggested retail price as shown on the label required to be affixed to the vehicle under 15 USC 1232, if the secretary of state has not at the time of the sale of the vehicle published a manufacturer's suggested retail price for that vehicle, or the purchase price of the vehicle if the manufacturer's suggested base list price is unavailable from the sources described in this subdivision.

(c) "Purchase price" means the gross proceeds received by the seller in consideration of the sale of the motor vehicle being registered.

**History:** 1949, Act 300, Eff. Sept. 23, 1949;—Am. 1951, Act 55, Eff. Dec. 1, 1951;—Am. 1952, Act 161, Eff. Sept. 18, 1952;—Am. 1953, Act 179, Imd. Eff. June 8, 1953;—Am. 1954, Act 147, Eff. Aug. 13, 1954;—Am. 1956, Act 130, Eff. Aug. 11, 1956;—Am. 1957, Act 90, Eff. Sept. 27, 1957;—Am. 1960, Act 104, Imd. Eff. Apr. 26, 1960;—Am. 1962, Act 82, Eff. Mar. 28, 1963;—Am. 1963, Act 41, Eff. Sept. 6, 1963;—Am. 1967, Ex. Sess., Act 3, Imd. Eff. Nov. 15, 1967;—Am. 1969, Act 309, Imd. Eff. Aug. 14, 1969;—Am. 1970, Act 106, Imd. Eff. July 23, 1970;—Am. 1976, Act 26, Imd. Eff. Feb. 27, 1976;—Am. 1976, Act 114, Imd. Eff. May 14, 1976;—Am. 1976, Act 439, Imd. Eff. Jan. 13, 1977;—Am. 1976, Act 441, Eff. Mar. 31, 1977;—Am. 1978, Act 427, Imd. Eff. Sept. 30, 1978;—Am. 1979, Act 47, Imd. Eff. July 3, 1979;—Am. 1980, Act 117, Imd. Eff. May 14, 1980;—Am. 1980, Act 153, Imd. Eff. June 11, 1980;—Am. 1980, Act 270, Imd. Eff. Oct. 1, 1980;—Am. 1981, Act 58, Imd. Eff. June 4, 1981;—Am. 1982, Act 187, Eff. Jan. 1, 1984;—Am. 1982, Act 350, Imd. Eff. Dec. 21, 1982;—Am. 1982, Act 439, Eff. Jan. 1, 1983;—Am. 1983, Act 165, Eff. Oct. 1, 1983;—Am. 1984, Act 173, Imd. Eff. June 29, 1984;—Am. 1985, Act 32, Imd. Eff. June 13, 1985;—Am. 1987, Act 238, Imd. Eff. Dec. 28, 1987;—Am. 1988, Act 346, Imd. Eff. Oct. 25, 1988;—Am. 1990, Act 181, Imd. Eff. July 18, 1990;—Am. 1994, Act 50, Imd. Eff. Mar. 25, 1994;—Am. 1994, Act 94, Imd. Eff. Apr. 13, 1994;—Am. 1994, Act 95, Eff. June 1, 1994;—Am. 1994, Act 395, Eff. Mar. 30, 1995;—Am. 1995, Act 129, Imd. Eff. June 30, 1995;—Am. 1995, Act 226, Imd. Eff. Dec. 14, 1995;—Am. 1997, Act 80, Eff. Oct. 1, 1997;—Am. 1998, Act 384, Eff. Jan. 1, 1999;—Am. 2000, Act 47, Imd. Eff. Mar. 27, 2000;—Am. 2000, Act 82, Eff. July 1, 2000;—Am. 2000, Act 502, Imd. Eff. Jan. 11, 2001;—Am. 2002, Act 417, Imd. Eff. June 5, 2002;—Am. 2003, Act 152, Eff. Oct. 1, 2003;—Am. 2004, Act 427, Imd. Eff. Dec. 17, 2004;—Am. 2006, Act 136, Imd. Eff. May 12, 2006;—Am. 2006, Act 562, Eff. Jan. 1, 2007;—Am. 2008, Act 7, Imd. Eff. Feb. 15, 2008;—Am. 2009, Act 99, Imd. Eff. Sept. 30, 2009;—Am. 2011, Act 159, Imd. Eff. Sept. 30, 2011;—Am. 2012, Act 388, Eff. Mar. 28, 2013;—Am. 2012, Act 498, Eff. Mar. 28, 2013.

